

**BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO**

In the Matter of the Protest of	)	
	)	DOCKET NO. 14645
[REDACTED]	)	
Petitioner.	)	AMENDED DECISION
	)	
	)	

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On February 13, 2002, the Idaho State Tax Commission (Commission) issued a Decision on Docket No. 14645 to [Redacted] (taxpayer), for the taxable years 1994 and 1995. The decision affirmed the Tax Commission's use of the taxpayer's federal filings in determining his taxable income and agreed with the tax computation prepared by the Tax Discovery Bureau. The Tax Commission based its decision upon the information available, since the taxpayer failed to provide any additional information for those years.

After receiving the decision, the taxpayer brought into the Commission his 1994 income tax return he had prepared. The taxpayer also presented information regarding his state of domicile for the year 1995. Since the taxpayer submitted this return and domicile information within the appeal period of the decision, the Tax Commission decided to consider the additional information.

The Tax Commission reviewed the taxpayer's 1994 income tax return and found it was a better representation of the taxpayer's taxable income for the taxable year 1994. The additional information provided by the taxpayer shows that he did establish a new domicile in the state of Washington in 1995. Therefore, the Commission accepts the taxpayer's 1994 return, subject to the normal review process of the Tax Commission, and cancels the 1995 return in lieu of the returns prepared by the Tax Discovery Bureau.

The taxpayer's return for 1994 resulted in a refund. However, Idaho Code sections

63-3035 and 63-3072 prohibit refunding or crediting the overpayment of tax if a claim for credit or refund is not filed within three (3) years of the due date of the return. The taxpayer's 1994 return had a due date of April 15, 1995. Since the taxpayer's submission of his 1994 return was well past the three-year statute, the Tax Commission hereby denies the refund.

WHEREFORE, the Decision for Docket No. 14645 dated February 13, 2002, is hereby AMENDED and, as so amended, is APPROVED, AFFIRMED, and MADE FINAL.

An explanation of the taxpayer's right to appeal this decision is included with this decision.

DATED this \_\_\_\_\_ day of \_\_\_\_\_, 2002.

IDAHO STATE TAX COMMISSION

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COMMISSIONER

### **CERTIFICATE OF SERVICE**

I hereby certify that on this \_\_\_\_ day of \_\_\_\_\_, 2002, a copy of the within and foregoing AMENDED DECISION was served by sending the same by United States mail, postage prepaid, in an envelope addressed to:

[REDACTED]

Receipt No. [Redacted]

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ADMINISTRATIVE ASSISTANT 1